

**CERTIFICATE OF SERVICE**

I hereby certify that on this 26<sup>th</sup> day of October, 2007, I caused true and correct copies of Plaintiff Securities and Exchange Commission's Opposition to Defendants' Motion to Dismiss Complaint, together with the attached Appendix, which have been electronically filed and available for viewing and downloading from the ECF system, to be served on the defendants in the manner indicated below:

**Via Federal Express**

Alan Levine, Esq.  
Celia Goldwag Barenholtz, Esq.  
Jason Koral, Esq.  
Emma Terrell, Esq.  
Cooley Godward Kronish LLP  
1114 Avenue of the Americas  
New York, New York 10036

Charles E. Clayman, Esq.  
Thomas C. Rotko, Esq.  
Clayman & Rosenberg  
305 Madison Avenue, Suite 1301  
New York, New York 10165

s/ David S. Horowitz  
David S. Horowitz

Attorney for Plaintiff:

SECURITIES AND EXCHANGE COMMISSION  
Philadelphia Regional Office  
701 Market Street, Suite 2000  
Philadelphia, PA 19106  
(215) 597-3100